

Exhibit 3

Robert Klugman – January 28, 2021

Page 1

1 UNITED STATES DISTRICT COURT
2 SOUTHERN DISTRICT OF NEW YORK
3 CASE NO. 18-MD-2865 (LAK)

4 IN RE:)
5)
6)

7 CUSTOMS AND TAX ADMINISTRATION OF)
8 THE KINGDOM OF DENMARK)
9 (SKATTEFORVALTNINGEN) TAX REFUND)
SCHEME LITIGATION)

This document relates to case nos.)
19-cv-01783; 19-cv-01788; 19-cv-01794;)
19-cv-01798; 19-cv-01918)

10
11
12
13
14 REMOTE VTC VIDEOTAPED DEPOSITION UNDER ORAL

15 EXAMINATION OF

16 ROBERT KLUGMAN

17 DATE: January 28, 2021
18
19
20
21
22
23
24

25 REPORTED BY: MICHAEL FRIEDMAN, CCR

Robert Klugman – January 28, 2021

Page 13

1 R O B E R T K L U G M A N,

2 called as a witness, having been first
3 duly sworn according to law, testifies as follows:

4

5

6 EXAMINATION BY MR. MAGUIRE:

7 Q Good morning, Mr. Klugman?

8 A Good morning.

9 Q So I'm Bill Maguire and I represent
10 the plaintiff who I'm going to call SKAT.
11 And I will ask you questions today.

12 We need a clear record, so could I
13 ask you, please, if there's any question that
14 I ask you that you don't understand, please
15 let me know and give me a chance to fix the
16 question.

17 A Okay. Just one question before we
18 start. Your audio is a little — I don't
19 know if I'm the only person to hear the
20 audio.

21 It's a little fuzzy compared to the
22 other two previous speakers.

23 Q I will move a little closer.

24 Is that a little better?

25 A A little better, yes.

Robert Klugman - January 28, 2021

Page 302

1 scheme?

2 A I'm not sure how I would describe
3 it, but it wasn't -- it was in line with the
4 role of lawyers that I've worked with, you
5 know, throughout my entire career from big
6 law firms.

7 It was just, generally speaking,
8 making sure everything was done correctly.

9 Q And how did Kaye Scholer know how
10 you were doing in the Danish trades?

11 A Well, they were -- again, in
12 general, involved in every aspect. And this
13 is before I got there, so I assume there was,
14 you know, two-plus years of learning because
15 I was -- I was definitely behind the curve.

16 But from what I saw, it was -- you
17 know, kind of from -- to use an overused
18 expression, "from womb to tomb," they helped
19 us in setting up the entities, they helped in
20 getting us to be approved clients of the
21 entities. They knew what trades were going
22 on.

23 They helped us with tax issues,
24 securities law issues, reporting issues,
25 yeah, just in line with how I've worked with